

CLASSIFICATION: TAX FIELD AUDITOR I

Class Code: 9265-21

Date Established: 02-05-82

Occupational Code: 7-2-4

Date of Last Revision: 7-17-15

Exempt Status: Exempt

BASIC PURPOSE: To analyze and evaluate complex tax information and complete extensive tax audits under the supervision and oversight of senior Tax Field Auditor staff to ensure taxpayers are in compliance with New Hampshire tax laws and department policies.

CHARACTERISTIC DUTIES AND RESPONSIBILITIES:

- Reviews and analyzes tax information, tax returns, taxpayer histories and prior audit results to identify audit candidates and issues.
- Conducts taxpayer field audits at corporate headquarters or their representatives' offices to ensure records reflect all income on tax returns filed.
- Determines taxable status of estates utilizing RSA's as general guides.
- Prepares narrative and fiscal reports of audits completed and recommends prosecution for violations of various tax laws.
- Assists in gathering information and evidence for fraud investigations and appears at both administrative and court hearings to offer testimony.
- Trains subordinate Tax Auditors by providing technical expertise through an instructional format.
- Prepares reports to supervisory personnel regarding open audits to provide needed documentation of progress for future scheduling purposes.

DISTINGUISHING FACTORS:

Skill: Requires skill in developing formats and procedures for special applications OR in investigating and reviewing the use of equipment and data for a specialized function.

Knowledge: Requires logical or scientific understanding to analyze problems of a specialized or professional nature in a particular field.

Impact: Requires responsibility for achieving direct service objectives by assessing agency service needs and making preliminary recommendations for the development of alternative short-term program policies or procedures. Errors at this level result in incomplete assessments or misleading recommendations causing a disruption of agency programs or policies.

Supervision: Requires direct supervision of other employees doing related or similar work, including scheduling work, recommending leave, reviewing work for accuracy, performance appraisal, or interviewing applicants for position vacancies.

Working Conditions: Requires performing regular job functions in a controlled environment with minimal exposure to disagreeable job elements and little risk of hazard to physical or mental health.

Physical Demands: Requires light work, including continuous walking or operating simple equipment for extended periods of time as well as occasional strenuous activities such as reaching or bending.

Communication: Requires summarizing data, preparing reports, and making recommendations based on findings which contribute to solving problems and achieving work objectives. This level also requires presenting information for use by administrative-level managers in making decisions.

Complexity: Requires coordinating a combination of diverse job functions in order to integrate professional and technical agency goals. This level also requires considerable judgment to implement a sequence of operations or actions.

Independent Action: Requires objective assessment in analyzing and developing new work methods and procedures subject to periodic review and in making decisions according to established technical, professional or administrative standards.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a recognized college or university with major study in accounting, business, economics, finance, computer information systems or a related field with at least fifteen (15) credits in accounting. Each additional year of approved formal education may be substituted for one year of required work experience. Successful completion of the IRS Special Enrollment Exam (SEE) may be substituted for six (6) months of required work experience.

Experience: Two years' experience in paraprofessional or professional accounting or auditing work concerned with business management or tax accounting, preferably to include at least one year concerned with internal/external auditing in private industry or in a federal or state agency involved in conducting field examinations or tax liability audits with exposure to electronic data processing methods and procedures.

License/Certification: Must own an operable automobile and possess a New Hampshire driver's license and liability insurance coverage as required by state laws.

SPECIAL REQUIREMENTS:

1. Must be willing to travel in-state for a considerable portion of the working time and occasionally out-of-state.
2. For appointment consideration, Tax Field Auditor I applicants must successfully participate in a structured interview measuring possession of knowledge, skill and abilities identified as necessary for satisfactory job performance by this class specification. The structured interview is developed and administered, according to Division of Personnel guidelines, by representatives of the state agency in which the vacancy exists.
3. Candidates who meet the minimum education requirements and who possess one (1) year of the required work experience as a paid employee, or the equivalent of one (1) year of full-time experience as an intern or volunteer at a paraprofessional level, may be hired at a one (1)-labor grade reduction at the discretion of the agency appointing authority. After the successful completion of one (1) year of work experience in the position as determined by the hiring agency, the grade will increase to its original level of labor grade 21.

RECOMMENDED WORK TRAITS: Considerable knowledge of accounting, auditing and tax principles. Considerable knowledge of Internal Revenue Codes. Knowledge of New Hampshire tax laws and administrative regulations. Knowledge of the systems and methods used in corporate finance. Ability to perform-in-depth and complex audits. Ability to prepare financial statements and reports. Ability to read and interpret financial statements as prepared by electronic data processing equipment. Ability to prepare narrative reports as well as financial exhibits. Ability to perform mathematical computations as relates to tax forms. Ability to communicate and deal with others on controversial matters in a concise and tactful manner. Ability to establish and maintain effective working relationships with corporate and business officials, other employees and the public. Must be willing to maintain appearance appropriate to assigned duties and responsibilities as determined by the agency appointing authority.

DISCLAIMER STATEMENT: This class specification is descriptive of general duties and is not intended to list every specific function of this class title.